

Prior to the act of 1900, ch. 320—see section 221—this section had no application to the valuation fixed by the tax commissioner on distilled spirits under section 218. *et seq.* *Monticello Co. v. Baltimore*, 90 Md. 431.

This section referred to in construing sections 2 and 162—see notes thereto. *Crown Cork and Seal Co. v. State*, 87 Md. 696; *American Coal Co. v. Allegany County*, 59 Md. 196.

This section referred to in construing section 151—see notes thereto. *State v. Safe Deposit Co.*, 86 Md. 583; *American Coal Co. v. Allegany County*, 59 Md. 196.

This section referred to in construing section 163—see notes thereto. *Schley v. Lee*, 106 Md. 395.

This section referred to in construing section 212—see notes thereto. *Graham v. Harford County*, 87 Md. 328; *Fowble v. Kemp*, 92 Md. 636.

Cited but not construed in *State v. Central Trust Co.*, 106 Md. 270.

See sections 18 and 162 and notes; see also, sections 171 and 183.

### **Increase of Assessment.**

1904, art. 81, sec. 163. 1888, art. 81, sec. 145. 1884, ch. 260.

**166.** Before increasing the assessment of any property which has heretofore been assessed, or adding any new property not valued and returned to them by the proper assessor or collector, it shall be the duty of the county commissioners or appeal tax court, as the case may be, to notify the owner of such property by a written or printed summons, containing such interrogatories in regard to such property as they may require to be answered on oath, and appointing a certain day for such owner to answer such interrogatories, either orally or in writing, and make such statement, or present such proof as he may desire in the premises; and such notice shall be served on such owner, or left at his place of abode at least five days before the day of hearing appointed in such summons; and such owner may answer such interrogatories contained in such summons, and may appear on such return day and answer the same under oath, orally, before such county commissioners or appeal tax court, and may present such testimony as he may desire, and such county commissioners or appeal tax court may think necessary and proper to be heard; and in case such owner after being summoned shall fail to answer in writing on oath, or to appear and answer orally such interrogatories, such county commissioners or appeal tax court after such return day has passed, may proceed to revalue and reassess such property, or add such new property, according to their best judgment and information in the premises; but no such revaluation and reassessment shall be made by such notice; provided, that nothing in this section shall be construed to apply to the valuation and assessment of new improvements or new property discovered and assessed and returned to the county commissioners or appeal tax court by the proper collector or assessor whose duty it is to assess and return the same.

This section has relation only to property which the county commissioners have the right to assess; it does not apply to property assessed and returned by the proper collector or assessor. *Anne Arundel County v. Baltimore Sugar Refining Co.*, 99 Md. 489; *Monticello Co. v. Baltimore*, 90 Md. 431.

An assessment held invalid by reason of the failure to give the notice required by this section. *Myers v. Baltimore County*, 83 Md. 393; *Baltimore County v. Winand*, 77 Md. 524.